SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
INCOME & COMMERCIAL TAX DIVISION
FINANCE DEPARTMENT
GANGTOK.

No. 108/IT & CT DIV./07 **Dated : 20/6/2007**

NOTIFICATION

Whereas a notice to amend the Schedule I and V of the Sikkim Value Added Tax Act, 2005(5 of 2005) was notified as required by section 24 of the Sikkim Value Added Tax Act, 2005 vide No. **103/IT&CT Division 2007/ dated 18.04.2007** inviting objections and suggestions from all persons likely to be affected thereby before the expiry of the period of 14 (fourteen) days from the date of issuance of the notice.

And whereas no any objection or suggestion was received against the said notice.

Now, therefore, in exercise of the powers conferred by section 24 of the Sikkim Value Added Tax Act, 2005 (5 of 2005), the State Government hereby makes the following amendments in the Schedule I and V of the said Act as under, namely :-

1. In the said Act, in Schedule I, under Serial number 55, for the word "Tobacco," the words "bidis and raw tobacco leaves" shall be substituted.

2 In the said Act in Schedule V, -

(1) after serial number 163, the following serial number and the entries relating thereto shall be inserted, namely :-
"164 tobacco other than bidis and raw tobacco leaves",

(2) the existing serial number 164 shall be renumbered as serial number 165.

T.T. Dorji, IAS
Additional Chief Secretary-cum-Principal Secretary
Finance, Revenue & Expenditure Department
Government of Sikkim
Gangtok.

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